IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE TENTH DAY OF SEPTEMBER
TWO THOUSAND AND SEVEN

PRESENT
THE HON'BLE SRI JUSTICE BILAL NAZKI
and
THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.19171 of 2007

Between:

M/s.Kilburn Reprographics Ltd.,
Secunderabad.

..... PETITIONER

and

1.The Commercial Tax Officer,
General Bazar Circle, Secunderabad and another.

.....RESPONDENT

The Hon'ble Sri Justice Bilal Nazki
and
The Hon'ble Sri Justice Ramesh Ranganathan

Writ Petition No.19171 of 2007

Order: *(per the Hon'ble Sri Justice Bilal Nazki)*

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

Appeal filed by the petitioner against the assessment order dated 31.03-2005 was rejected by the appellate

authority on 24-07-2006 on the ground that the petitioner had not paid 12.5% of the disputed tax along with the appeal.

The learned Counsel for the petitioner submits that for various reasons, the amount could not be deposited and before passing the order of rejection, the petitioner was not informed that the appeal would be rejected for not depositing 12.5% of the disputed tax. However, after the rejection of the appeal, the petitioner had deposited the amount on 31-08-2007.

Heard learned Counsel for the parties.

Since the amount has now been deposited, we are of the view that it would be fair to decide the appeal on merits. Therefore, the order of rejection dated
24-07-2006 passed by the second respondent-Appellate Deputy Commissioner is set aside and the second respondent-Appellate Deputy Commissioner is directed to take the appeal on record and dispose it of on merits.

The Writ Petition is, accordingly, disposed of. No costs.

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(Bilal Nazki, J)

10th September, 2007

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(Ramesh Ranganathan, J)

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